County
State of Kansas
Special District

CERTIFICATE

2023

RECEIVED
AUG 23 2022
MARION COUNTY CLERK
MARION KS 66861

To the Clerk of Marion County, State of Kansas
We, the undersigned, officers of
Gard Cemetery

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted maximum expenditures for the various funds for the year 2023; and (3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations for the 2023 Budget.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT,16/20M Vehicle Ta		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	0	5	4,230	1,651	.857
Debt Service	10-113				
Totals		xxxxxxxxx	4,230	1,651	
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate		7			

County Clerk's Use Only

Nov. 1, 2022 Total Assessed Valuation

Revenue Neutral Rate 0.745

Assisted by:
Tina D. Spencer
Marion County Clerk
Address:
200 S. Third St., Suite 104
Marion, KS 66861
Email:
tspencer@marioncoks.net

Attest: September 8, 2022
County Clerk

Governing Body

CPA Summary

Gard Cemetery
Marion County

2023

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

2022 Budgeted Funds	Tax Levy Amount in 2022 Budget	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,434	105	0	3	13	1
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	1,434	105	0	3	13	1

County Treas Motor Vehicle Estimate 105

County Treas Recreational Vehicle Estimate 0

County Treas 16/20M Vehicle Estimate 3

County Treas Commercial Vehicle Tax Estimate 13

County Treas Watercraft Tax Estimate 1

MVT Factor 0.07322

RVT Factor 0.00000

16/20M Factor 0.00209

Comm Veh Facto 0.00907

Watercraft Facto 0.00070

2023

Gard Cemetery
Marion County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

Gard Cemetery
Marion County

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
Total Other				0			0	0	0	0
Total				**0**			**0**	**0**	**0**	**0**

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2022	Payments Due 2022	Payments Due 2023
			Total	**0**	**0**	**0**	**0**

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

Gard Cemetery
Marion County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2023

State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	3,800	3,678	2,461
Receipts:			
Ad Valorem Tax	1,034	1,434	xxxxxxxxxxxxxxx
Delinquent Tax	5		
Motor Vehicle Tax	87	76	105
Recreational Vehicle Tax	0	0	0
16/20M Vehicle Tax	4	4	3
Commercial Vehicle Tax	10	1	13
Watercraft Tax	0	1	1
LAVTR			0
In Lieu of Taxes			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-6	-3	-4
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**1,134**	**1,513**	**118**
Resources Available:	**4,934**	**5,191**	**2,579**
Expenditures:			
Mowing	1,000	1,500	1,500
Publications	229	230	230
Bank Charges	27		
Cemetery Project		1,000	
Cash Forward (2023 column)			2,500
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**1,256**	**2,730**	**4,230**
Unencumbered Cash Balance Dec 31	3,678	2,461	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	4,794	4,990	4,230
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,230
		Tax Required	1,651
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	1,651

CPA Summary

State of Kansas
2023 Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Gard Cemetery

Marion County

will meet on August 22, 2022 at 7:00 p.m. at the E. Just residence, 1388 Pawnee, Marion for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to levied and the revenue neutral rate.

Detailed budget information is available at the Marion County Clerk's Office, 200 S. Third St., Suite 104, Marion and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	1,256	0.570	2,730	0.769	4,230	1,651	0.858
Debt Service							
Totals	1,256	0.570	2,730	0.769	4,230	1,651	0.858
						*Revenue Neutral Rate***	*0.745*
Less: Transfers	0		0		0		
Net Expenditures	1,256		2,730		4,230		
Total Tax Levied	1,035		1,434		xxxxxxxxxxxxxxx		
Assessed Valuation	1,814,459		1,863,351		1,923,485		

Outstanding Indebtedness, Jan 1,	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

***Revenue Neutral Rate as defined by KSA 79-2988*

Eugene Just
Board Member

Gard Cemetery 2023

2023 Neighborhood Revitalization Rebate

Budgeted Funds for 2023	2022 Ad Valorem before Rebate**	2022 Mil Rate before Rebate	Estimate 2023 NR Rebate
General	1,651	0.858	4
Debt Service			0
			0
			0
			0
			0
TOTAL	1,651	0.858	4

2022 July 1 Valuation: 1,923,485

Valuation Factor: 1,923.485

Neighborhood Revitalization Subj to Rebate: 4,151

Neighborhood Revitalization factor: 4.151

**This information comes from the 2023 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

Resolution No. 1

A RESOLUTION OF GARD CEMETERY DISTRICT, MARION COUNTY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for Gard Cemetery District was calculated as 0.745 mills by the Marion County Clerk; and

WHEREAS, the budget proposed by the Governing Body of Gard Cemetery District will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 22, 2022 at 7:00 p.m. allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of Gard Cemetery District, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF GARD CEMETERY DISTRICT:

Gard Cemetery District shall levy a property tax rate exceeding the Revenue Neutral Rate of 0.745 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

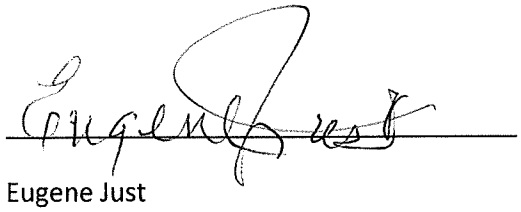
ADOPTED this 22nd of August, 2022 and **SIGNED** by the Governing Body.

To whom it may concern:

Those voting in favor of raising the mill levy rate above revenue neutral for the 2023 budget for Gard Cemetery District were:

Eugene Just

Rod Just



Eugene Just

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, MARION COUNTY, ss:

Debra Steele, being first duly sworn, deposes and says:

That she is the sales manager of the Marion County Record, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Marion County, Kansas, with a general paid circulation on a weekly basis in Marion County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

That said newspaper is a weekly newspaper published at least 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at one or more post offices in said County as Periodical Class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper, the first publication thereof being made as aforesaid on the 10thday of August,2022.

Debra Steele

Subscribed and sworn to before me this
10th day of August, 2022

Cheri Bentz

Notary Public, Marion County, Kansas
My appointment expires the
12th day of October, 2022

CHERI BENTZ
Notary Public - State of Kansas
My Appt. Expires 10-12-2022

(Seal)

PUBLICATION FEE:
$224.25 plus $5.00 for affidavit(s)

First published Aug. 10, 2022, in the Peabody Gazette-Bulletin, Peabody, Kansas (1t)

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Eugene Just, Board Member

M-47-2301